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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (371) 273-8300 at MS AF. Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: May 29, 2007

Signature:

A Laurentano)

Docket No.: TOW-041RCE (PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yosuke Fujii et al.

Application No.: 10/656,481

Confirmation No.: 8703

Filed: September 4, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: R. W. Hodge

## AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

## INTRODUCTORY COMMENTS

In response to the Office Action mailed January 26, 2007 (Paper No. 20070112), finally rejecting claims 1-5, the response due date of which is extended to May 26, 2007 by the accompanying request for a one-month extension of time, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.